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April 3, 2007

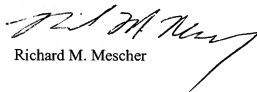
Mail Stop Missing Parts  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Re: Application No.: 10/596,600  
Inventor: Patrick Leahy  
Filed: June 19, 2006  
For: AN ANTI REFLUX SYSTEM  
Attorney Docket No.: 3994942-163590

Dear Sir:

We have enclosed a Response to the Notice to File Missing Parts of Nonprovisional Application dated March 26, 2007, Declaration, Authorization to Charge Deposit Account for the large entity surcharge, and any deficiencies.

Very truly yours,



Richard M. Mescher

RMM:dmw  
Enclosures